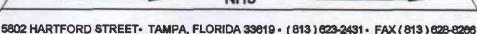


TAMPA BAY PIPELINE COMPANY

NH3





Mr. Mohammed Shoaib
Acting Director – Southern Region
Pipeline and Hazardous Materials Safety Administration
233 Peachtree Street, Ste. 600
Atlanta, GA 30303

March 26, 2008

Reference: PHMSA Notice of Amendment CPF 2-2008-6001M Regarding
Tampa Bay Pipeline Company Operations & Maintenance Manual

Dear Mr. Shoaib:

By copy of this letter, Tampa Bay Pipeline Company (TBPL) acknowledges receipt of the above-referenced PHMSA Notice of Amendment (NOA) on March 17, 2008.

Based on our review of this NOA, TBPL will make the recommended revisions to the TBPL Operations & Maintenance (O&M) Manual to comply with this NOA. Further, TBPL intends to provide both an electronic and hardcopy of the revised TBPL O&M Manual for further review by PHMSA within thirty (30) days of the our receipt of the NOA.

If you have any questions, please contact my office at your convenience.

With best regards,

Tampa Bay Pipeline Company

Glenn D. Howell General Manager

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C: Mr. Robert L. Rose PHMSA file